



mo150050  
cc: Wayne  
Paul

Georgia-Pacific LLC  
Corporate Risk Management

133 Peachtree Street NE (30303-1847)  
P.O. Box 105605  
Atlanta, Georgia 30348-5605  
(404) 652-4162 (P)  
(404) 654-1006 (F)  
www.gp.com

March 29, 2010

**Teri A. Wall**  
Risk Manager – Environmental and  
Contracts

Paul B. Baker – Minerals Program Manager  
Utah Department of Natural Resources  
Division of Oil, Gas and Mining  
1594 West North Temple – Suite 1210  
P.O. Box 145801  
Salt Lake City, UT 84114-5801

RECEIVED

APR 05 2010

DIV. OF OIL, GAS & MINING

RE: Georgia-Pacific Gypsum LLC – Financial Assurance  
Sigurd, UT – Permit No. M/041/009 and On-Site Class III Landfill

Dear Mr. Baker:

Please find enclosed one copy each of the Amendments to Irrevocable Letters of Credit Nos. 3056710 and 97053/80085. These documents represent financial assurance for the above-referenced environmental operations at our Sigurd gypsum facility. They are sent to you pursuant to the State of Utah's requirements for mining operations.

As usual, Bank of America and Scotiabank automatically forwarded the original amended instruments to your office's attention. This package is simply a courtesy copy for your files. The facility is in receipt of copies of the instruments as well, and they are maintaining those documents on file in case of inspection.

**\*\*URGENT – ACTION REQUIRED!\*\***

*Scotiabank Amendment No. \_\_\_\_\_, represents a decrease to the amount of the Letter of Credit. Please sign the amendment tracer, indicating your acceptance of the information described therein, and return it to the bank. If this last step is not completed, the bank will not consider the instrument processed, and the amendment will not take effect.*

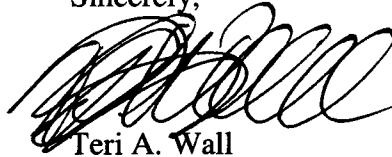


March 29, 2010

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If you have any questions or comments regarding this subject, please do not hesitate to contact me. Thank you for your prompt attention to this matter.

Sincerely,

A handwritten signature in black ink, appearing to be 'Teri A. Wall', written in a cursive style.

Teri A. Wall

Enclosures

cc: D.W.Jolley – UT020 (w/ encl.)



**Bank of America**



BANK OF AMERICA - CONFIDENTIAL

PAGE: 1

DATE: MARCH 26, 2010

AMENDMENT TO IRREVOCABLE STANDBY LETTER OF CREDIT NUMBER:

AMENDMENT NUMBER 5

BENEFICIARY  
UTAH DIVISION OF OIL, GAS, AND  
MINING  
1594 WEST NORTH TEMPLE, SUITE 1210  
BOX 145801

SALT LAKE CITY, UTAH 84114-5801  
ATTN: PAUL BAKER

AND AS AGENT FOR  
U.S. BUREAU OF LAND MANAGEMENT  
UTAH STATE OFFICE  
P.O. BOX 45155

SALT LAKE CITY, UT 84145-0155

ISSUING BANK  
BANK OF AMERICA, N.A.  
1000 W. TEMPLE STREET  
7TH FLOOR, CA9-705-07-05  
LOS ANGELES, CA 90012-1514

APPLICANT  
GEORGIA-PACIFIC GYPSUM LLC  
133 PEACHTREE ST. N.E.  
ATLANTA, GA 30303

RE: SIGURD, UT  
(PERMIT NO. M/015/050)

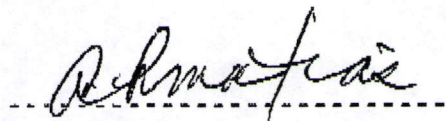
THIS AMENDMENT IS TO BE CONSIDERED AN INTEGRAL PART OF THE ABOVE CREDIT  
AND MUST BE ATTACHED THERETO.

THE ABOVE MENTIONED CREDIT IS AMENDED AS FOLLOWS:

THE AMOUNT OF THIS CREDIT HAS BEEN INCREASED BY USD 37,300.00  
THE AGGREGATE AMOUNT OF THE CREDIT IS NOW USD 122,000.00

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

IF YOU REQUIRE ANY ASSISTANCE OR HAVE ANY QUESTIONS REGARDING THIS  
AMENDMENT, PLEASE CALL 1-800-541-6096 OPT 1.

  
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**ANNIE H. MATIAS**

ORIGINAL



# Scotiabank

THE BANK OF NOVA SCOTIA

New York Agency

One Liberty Plaza, New York, N.Y. 10006

March 26, 2010

Executive Security, Solid and Hazardous Waste Control Board of the State of Utah  
P.O. Box 144880  
Salt Lake City, Utah 84114-4880

Gentlemen:

Re: Irrevocable Standby Letter of Credit No. 4

At the request of Georgia-Pacific LLC, 133 Peachtree Street, N.E., Atlanta, GA 30303, on behalf of GP Gypsum LLC, 200 S. State St., Sigurd, UT 84657, we hereby amend our above-mentioned Letter of Credit as follows:

- Letter of Credit amount decreased by USD180,000.00 to an available balance of USD66,000.00.

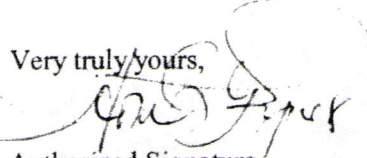
All other terms and conditions remain unchanged.

This amendment is to be considered an integral part of this Letter of Credit and must be attached thereto.

Except so far as otherwise expressly stated herein, this Irrevocable Standby Letter of Credit is subject to the most recent edition of the Uniform Customs and Practice for Documentary Credits, published and copyrighted by the International Chamber of Commerce, or "the Uniform Commercial Code".

  
Authorized Signature

Very truly yours,

  
Authorized Signature

PLEASE SIGNIFY YOUR AGREEMENT/DISAGREEMENT TO THIS AMENDMENT BY RETURNING TO THE BANK OF NOVA SCOTIA, NEW YORK AGENCY A SIGNED COPY OF THIS AMENDMENT AS INDICATED BELOW.

( ) WE AGREE ( ) WE DISAGREE

NAME \_\_\_\_\_  
TITLE \_\_\_\_\_  
COMPANY \_\_\_\_\_